

2006

Massachusetts
Historical
Commission

Project Certificate HRC Historic Rehabilitation Credit

For calendar year 2006 or taxable year beginning

and ending

Name of recipient

Social Security or Federal Identification number

Street address

City/Town

State

Zip

Name of project

Building identification number

Street address

City/Town

State

Zip

Certificate Number

Certificate number issued by Massachusetts Historical Commission

Allotment Information

Amount of credit.....

Executive Director, Massachusetts Historical Commission

Date

Massachusetts Historical Commission

This certificate is issued by the Massachusetts Historical Commission to the owner of a project that has received final certification and is eligible to claim the Massachusetts Historic Rehabilitation Credit under 830 CMR 63.38R.1(9). This certificate represents the credit issued to the project and is given a unique tracking number by the Historical Commission upon issuance.

Distribution to Partners, Members or Owners

If the project distributes or assigns any portion of the credit to its partners, members or owners, the project or owner must complete an Allotment HRC Historic Rehabilitation Credit Summary. In addition, the project or owner must fill out and provide to each such partner, member or owner, an Individual Certificate HRC, Historic Rehabilitation Credit, indicating the amount of the individual credit distributed or assigned.

Tax Return Filing

The project or owner must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and if applicable, copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, with its Massachusetts tax return. In addition, partners, members or owners receiving an Individual Certificate HRC, must file copies of the certificate and copies of the attendant Project Certificate and Allotment HRC Historic Rehabilitation Credit Summary with their Massachusetts tax return.

Department of Revenue Filing

The project or owner must file a copy of the Project Certificate issued by the Massachusetts Historical Commission, and if applicable, copies of both the Allotment HRC Historic Rehabilitation Credit Summary and the Individual Certificate HRC, with the Department of Revenue. Mail to: **Massachusetts Department of Revenue, Rulings and Regulations Bureau, PO Box 9566, Boston, MA 02114-9566**.